



# An Audit of the Texas Real Estate Commission

**Audit Report # 329-19-01**  
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# Executive Summary

## Purpose and Scope

The objectives of the Texas Real Estate Commission (Commission) audit were to determine whether:

- Contracts were procured according to applicable state laws and Comptroller requirements.
- Payments were processed according to applicable state laws, Comptroller requirements and statewide automated system guidelines.
- Documentation to support those payments was appropriately maintained.
- Capital and high-risk assets were properly recorded.
- Appropriate security over payments was implemented.

This audit was conducted by the Texas Comptroller of Public Accounts (Comptroller's office), and covers the period from Dec. 1, 2017, through Nov. 30, 2018.

## Background

The Texas Legislature established the Texas Real Estate Commission in 1949 to safeguard consumers in matters of real property transactions and valuation services.

Together with the Texas Appraiser Licensing and Certification Board, the Commission oversees real estate brokerage, real property appraisals, inspections, home warranties, right-of-way services and timeshares. The agency provides licensing, education, complaint investigation services, and regulation and enforcement of state laws and requirements.

**Texas Real Estate Commission  
website**

<https://www.trec.texas.gov/>

## Audit Results

The Commission generally complied with the General Appropriations Act (GAA), relevant statutes and Comptroller requirements. Auditors found no issues with purchase or travel transactions, system security, internal control structure or fixed assets. However, the Commission should consider making improvements to its payroll, payment card, contracting and direct deposit form processes.

In the last audit, issued in March 2015, auditors issued two findings related to the controls over expenditure processing. Auditors determined that those control issues were mitigated in the current audit. An overview of audit results is presented in the following table.

## Table Summary

Area	Audit Question	Results	Rating
<u>Payroll Transactions</u>	Did payroll transactions comply with the GAA, pertinent statutes and Comptroller requirements?	<ul style="list-style-type: none"> <li>• Incorrect state effective service date/incorrect longevity payment.</li> <li>• Incorrect salary payment amounts.</li> </ul>	Compliant, Findings Issued
Purchase Transactions	Did the purchase transactions comply with the GAA, pertinent statutes and Comptroller requirements?	No issues	Fully Compliant
<u>Payment Card Transactions</u>	Did payment card purchase transactions comply with all pertinent statutes and Comptroller requirements?	Missing warrant hold verification	Compliant, Findings Issued
<u>Contract Transactions</u>	Did contracts and related payments comply with the GAA, pertinent statutes and Comptroller requirements?	<ul style="list-style-type: none"> <li>• State Auditor's Office delegation obtained after contract award date.</li> <li>• Vendor compliance verifications obtained after contract award date.</li> </ul>	Compliant, Findings Issued
Travel Transactions	Did travel transactions comply with the GAA, pertinent statutes and Comptroller requirements?	No issues	Fully Compliant
Security	Are Commission employees who are no longer employed or whose security was revoked properly communicated to the Comptroller's office?	No issues	Fully Compliant
Internal Control Structure	Are Commission employees who are no longer employed or whose security was revoked properly communicated to the Comptroller's Office?	No issues	Fully Compliant
Fixed Assets	Were tested assets in their intended locations and properly reported in the State Property Accounting system?	No issues	Fully Compliant





Area	Audit Question	Results	Rating
<u>Target Analysis – International ACH Transactions (IAT) Report</u>	Did the Commission comply with the federal mandate to properly identify and handle payments involving moving funds internationally?	Incomplete Direct Deposit Authorization forms	Compliant, Findings Issued

## Key Recommendations

Auditors made several recommendations to help mitigate risk arising from control weaknesses. Key recommendations include:

- The Commission must enhance its internal controls to prevent incorrect payroll payments. Additionally, the Commission should research and verify prior state service time for employees and ensure all prior service verifications are properly documented, accurate and maintained in the personnel files.
- The Commission must ensure agency staff checks a vendor's warrant hold status before making any payment card purchases over \$500 and retains a printout of the results in the purchase file.
- The Commission must ensure staff maintains all required contract documents for all procurements and performs all contracting requirements in a timely manner.
- The Commission must ensure all payees who request direct deposit payments submit a completed, signed Direct Deposit Authorization form with the international payment verification question answered.



# Detailed Findings

## Payroll Transactions

Auditors developed a representative sample totaling \$267,261.23 from a group of 20 employees and 169 payroll transactions to ensure the Commission complied with the GAA, [Texas Payroll/Personnel Resource \(FPP F.027\)](#) and pertinent statutes. Additionally, auditors reviewed a limited sample of 11 voluntary contribution transactions with no exceptions identified. Audit tests revealed the following exceptions in the payroll transactions.

### Incorrect State Effective Service Date/Longevity Payment

Auditors identified one employee at the Commission with an incorrect state effective service date. The employee was identified in a report outside the sample that listed prior state service. The error resulted in a \$1,700 underpayment of longevity pay.

The Commission has procedures in place to verify prior state service, including verifying prior service a new hire lists in the application. At the time of hire, the employee listed the previous state employment on the application and on the Commission's internal prior state service information form.

The Commission stated that while the employee did provide written information about prior state employment, the employee said the work performed was graduate work and might not count toward state service credit.

During the audit, the Commission verified the prior service and made the required entries in the Centralized Accounting and Payroll/Personnel System (CAPPs). The employee was credited with an additional 10 years of state service credit, which resulted in the employee being owed an additional \$1,700 in longevity pay. In October 2019, the Commission processed a payroll payment to compensate the employee.

When an agency hires an employee, it must research whether the employee has previous state employment. If prior employment exists, the agency must confirm the amount of lifetime service credit and properly record it or risk underpaying longevity pay. See [Texas Payroll/Personnel Resource – Non-Salary Payments – Longevity Pay](#).

The Comptroller's office introduced the [State of Texas Employment History application](#), a secure web-based application to help state human resource officers research state employment history, in April 2018. Because this application was available when the employee was hired, the Commission could have used the application to help determine if prior state of Texas employment existed.

#### 34 Texas Administrative Code Section 5.40(c)(2)

Quality control measures. Each state agency must ensure that its internal operating procedures include quality control measures that will detect any underpayment of compensation to a state employee.



## Recommendation/Requirement

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The Commission should ensure staff follows its internal policies and verifies periods of state employment listed on an application or other applicable form. Additionally, the Commission should consider enhancing its procedures to include the use of the state employment history application during the new hire process to ensure employees receive all eligible state service credit.

## Commission Response

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*The agency modified its process and procedures to ensure the employment history on the application is reviewed during the employee onboarding process. The Commission will ensure procedures are followed so all prior state service is properly verified and documented for new hires. This includes actions such as researching state of Texas employment history, determining eligibility for longevity pay by verifying prior state service, and ensuring that the longevity payment is calculated correctly for all newly hired employees. In addition, the Commission will also advise all employees to verify their prior state service totals.*

*The current New Hire Checklist has been updated to include a review of the application for any prior state service.*

## Incorrect Salary Payment Amounts

Auditors identified four employees who received incorrect salary payment amounts. Three employees were identified in a report outside of the sample that listed incorrect salary payments and the other employee was identified as part of the sample. Auditors asked the Commission to provide detailed information to help determine how the issues occurred.

One employee received two incorrect salary payments totaling \$4,250 for the pay period ending March 2018. At the time, the employee's monthly salary was \$2,750. Additionally, the incorrect amount paid represented payment for 272 hours in a month with a maximum of 176 available work hours. The employee worked a total of 159.5 hours and was eligible for payment of \$2,492.19. This resulted in an overpayment of \$1,757.81, of which \$1,393.52 was the net amount after payroll taxes. The employee terminated employment with the Commission on Aug. 13, 2018. The Commission agreed that the employee was overpaid and stated the second payment was inadvertently paid for the hours already worked instead of the remaining hours to be paid.

The former employee was placed on warrant hold on Jan. 30, 2020, in accordance with [Texas Government Code, Section 403.055\(f\) and \(g\)](#).



Two additional employees appeared on the report because the Commission entered incorrect salary increase amounts in the payroll system that were lower than the amounts awarded and paid, making them appear to be overpayments. The Commission entered a salary amount of \$3,800 instead of \$3,825 for one employee and \$6,750 instead of \$6,800 for the other employee.

The Commission stated that the salaries were entered incorrectly for March 1, 2018, and staff manually overrode the payroll system and compensated the employees for the May 2018 through August 2018 pay periods. The Commission did not override the system or compensate the employees for the March or April 2018 pay periods, which resulted in auditors concluding that approval for the increases did not process in a timely manner. As a result, the employees were underpaid \$50 and \$100, respectively. In March 2020, the agency processed payroll payments to compensate the employees.

The auditors found that in addition to overriding the system, the Commission entered invalid salary actions for these two employees effective Sept. 1, 2018. The auditors requested personnel action forms to justify the Sept. 1 salary actions that were entered. However, the Commission provided the correct documentation that supported the March 1 actions, not the Sept. 1 actions, and made clear that the original March 1 salary actions had been approved in a timely manner, not two months after the fact.

It is unclear why the correct documentation was not provided or given to the appropriate individuals on or before March 1. The transactions would have processed without exception if the correct documentation had been provided at the time the salary actions were entered, making it unnecessary for the Commission to override and manipulate the system.

The final issue was identified in the payroll sample where auditors identified one hourly employee who received payment for nine hours in November 2017 that could not be accounted for. Auditors reviewed the employee's timesheets for the entire duration of employment, July 2017 through May 2018, and were not able to account for the nine hours. This resulted in an overpayment of \$216.

The Commission provided auditors a copy of an internal calendar listing the days and number of hours per day that totaled nine hours as supporting documentation. However, this document did not have an original, dated signature from an employee authorized by the Commission. See [Texas Payroll/Personnel Resource – General Provisions – Required Documentation](#). The Commission stated it lacked sufficient official documentation to substantiate the claim.

The former employee was placed on warrant hold on June 4, 2020, in accordance with [Texas Government Code, Section 403.055\(f\) and \(g\)](#).





Agencies are required to maintain specific documentation to support the legality, propriety and fiscal responsibility of each payment paid from the agency's funds. The Comptroller's office may require the documentation during a post-payment audit, a pre-payment audit or any other time. See [Texas Payroll/Personnel Resource – General Provisions – Required Documentation](#).

## Recommendation/Requirement

The Commission must ensure its internal operating procedures include quality control measures that will detect any incorrect compensation payments to a state employee. See [34 Texas Administrative Code Section 5.40\(c\)\(2\)](#). The Comptroller's office also recommends that the Commission implement consistent procedures for processing salary actions to prevent incorrect compensation payments in the future.

[34 Texas Administrative Code Section 5.40\(c\)\(3\)\(C\)](#) requires state agencies to correct any compensation underpayment promptly through a supplemental payroll. The Commission has compensated the employees the underpaid amounts and has requested reimbursement for the overpaid amounts.

## Commission Response

*The Commission reviewed and updated its internal procedures concerning employee salary actions. Several internal procedures were changed to ensure that incorrect payments are prevented:*

- *Effective July 2019, the Commission transitioned from USPS to the Centralized Accounting and Payroll/Personnel System.*
- *Internal control measures include HR and payroll reviewing supporting documentation against a daily CAPPS transaction report.*

*In the event an error is discovered during our reconciliation process, the Commission will promptly correct any compensation underpayment through a supplemental payroll. If there is an overpayment, we will request a reimbursement of the overpaid amounts. If we are unable to get in contact with the employee, we will place them on a warrant hold with the Comptroller of Public Accounts.*

## Purchase Transactions

Auditors developed a representative sample of 40 purchase transactions for \$4,091,674.28 to ensure the Commission complied with the GAA, [eXpendit \(FPP I.005\)](#) and pertinent statutes. Audit tests revealed no exceptions for this group of transactions.



## Payment Card Transactions

Auditors developed a representative sample of five purchase transactions using the Commission's payment card and totaling \$6,318.12 to ensure the Commission complied with the GAA, [eXpendit \(FPP I.005\)](#) and pertinent statutes. Audit tests revealed the following exceptions in this group of transactions.

## Missing Warrant Hold Verification

Auditors identified four payment card transactions totaling \$6,089.12 where the Commission's employees failed to verify the vendor's warrant hold status before making the payment. The Commission stated that agency staff was not aware that the vendor hold status verification also applied to payment card transactions.

The purchaser must check the warrant hold status of the vendor when a payment card purchase is over \$500. State agencies are required to verify a vendor's hold status for non-emergency payment card payments over \$500 and cannot proceed with a purchase until the warrant hold has been released. [34 Texas Administrative Code Section 5.57\(g\)\(6\)](#) prohibits a state agency from using payment cards for a purchase from a vendor on a warrant hold. See [eXpendit – Restricted Expenditures – Persons Indebted to the State](#).

## Recommendation/Requirement

The Commission must check the vendor's warrant hold status before making any payment card purchase over \$500 and must retain the results of the check as evidence in the purchase file.

## Commission Response

*The purchasing manager revised the payment card process. Agency purchasers are the only staff authorized to make payment card purchases and will be trained on the updated process. The purchasing manager has also developed a purchasing category codes (PCC) checklist for the payment card process to ensure compliance. The checklist will require a warrant hold check printout for all purchases over \$500. The printout will be included in the purchasing file. The purchasers must complete the PCC checklist and include it in the purchase order file. The purchasing manager will perform periodic checks to confirm compliance.*



## Contract Transactions

Auditors reviewed two contracts totaling \$135,591.00 and developed a sample of four contract transactions totaling \$31,104.65 to ensure the Commission complied with the GAA, [eXpendit \(FPP I.005\)](#), the [State of Texas Procurement and Contract Management Guide](#) and pertinent statutes. Audit tests revealed the following exceptions for this group of transactions.

Contract	Amount	Type of Service	Procurement Cycle				
			Planning	Procurement Method Determination	Vendor Selection	Contract Formation/Award	Contract Management
Contract A	\$18,000	Information Technology Services	No exceptions	No exceptions	No exceptions	No exceptions	No exceptions
Contract B	\$117,591	Audit Services	No exceptions	State Auditor's Office (SAO) delegation of authority obtained after contract award date	No exceptions	Vendor compliance verifications obtained after contract award date	No exceptions

## Incorrect Procurement and Contract Award Process

One of the two contracts selected for review did not follow the correct process for documentation required before contract award as noted below.

### State Auditor's Office Delegation of Authority for Audit Services Obtained After Contract Award Date

The Commission failed to obtain delegation of authority for one contract in a timely manner. The procurement file contained documentation that the Commission submitted a request for delegation of authority after the audit services contract was signed. The Commission stated this was an oversight and the documentation included instructions for Commission staff to ensure a delegation request is submitted for audit services whenever the contract is renewed or procured.

A state agency may enter into a contract for audit services only if the agency is authorized to contract with a private auditor through a delegation of authority from SAO; the scope of the proposed audit has been submitted to SAO for review and comment; and the services of the private auditor are procured through a competitive selection process in a manner allowed by law. See [Texas Government Code, Section 321.020](#).





## Recommendation/Requirement

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The Commission must obtain proper delegation of audit service contracts from the SAO. Unless the Commission receives such delegation in writing from the SAO, it should not proceed with the solicitation because it may result in a void contract.

## Commission Response

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*The purchasing manager is developing written procedures for agency solicitation and other procurement processes. The purchasing manager has also developed PCC checklists to ensure compliance. The procedures and the appropriate checklist will include the requirement to obtain SAO approval prior to soliciting audit related services. The purchasing manager will review the procurement file and process prior to award to ensure compliance with the procurement and contract award process.*

## Vendor Compliance Verifications Obtained After Contract Award Date

The Commission did not obtain the required System for Award Management (SAM) and vendor warrant hold verification printouts dated before one contract award. The Commission provided documentation that staff completed the verifications, but the documentation date was after the contract execution.

The agency must check the SAM database to verify that the vendor is not excluded from grant or contract participation at the federal level. A contract cannot be awarded to a vendor named on the U.S. Department of the Treasury, Office of Foreign Assets Control's master list of specially designated nationals and blocked persons (SDN List). See [State of Texas Procurement and Contract Management Guide](#) – SAM Check.

State agencies are required to check the warrant hold status of a vendor if the transaction involves a written contract. [Texas Government Code, Section 2252.903\(a\)](#) requires each state agency to determine whether a payment law prohibits the Comptroller's office from issuing a warrant or initiating an electronic funds transfer to a person before the agency enters into a written contract with that person. The agency must make this determination no earlier than the seventh day before and no later than the date of the contract.

## Recommendation/Requirement

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The Commission must conduct a vendor contract verification search before any purchase, contract award, extension or renewal, and must make a final check of the SDN List before any contract award to ensure the Commission does not award contracts to any person or vendor whose name appears on the list. The Commission must retain a dated copy of the results from the SAM database as evidence and include it in the procurement file.



The Commission must ensure it performs a warrant hold check according to the [State of Texas Procurement and Contract Management Guide](#) and maintains documentation of all required vendor compliance checks before the contract is executed.

## Commission Response

*The purchasing manager is developing written procedures for agency procurement processes. The procedures will include compliance check requirements for the required purchasing methods. In addition, the purchasing manager developed PCC checklists to ensure compliance. Purchasers will be required to complete the checklist and include the checklist in the purchase order file. The purchasing manager will review all purchase orders over \$5,000 prior to award to ensure compliance.*

## Travel Transactions

Auditors developed a sample of 25 travel transactions totaling \$9,955.37 to ensure the Commission complied with the GAA, [Textravel \(FPP G.005\)](#) and pertinent statutes. Audit tests revealed no exceptions for this group of transactions.

## Security

The audit included a security review to identify Commission employees with security access in the Uniform Statewide Accounting System (USAS) or on the voucher signature cards who were no longer employed or whose security had been revoked. The Commission must meet certain deadlines at termination or revocation so security can be revoked in a timely manner. Audit tests revealed no exceptions in these transactions.

## Internal Control Structure

The review of the Commission's internal control structure was limited to obtaining reports identifying current users' access. The review did not include tests of existing mitigating controls. The audit tests conducted revealed no exceptions in user access.

## Fixed Assets

The audit included a review of a limited number of fixed assets acquired during the audit period to test for accurate reporting and to verify the existence of assets. All assets tested were in their intended locations and properly recorded in the State Property Accounting (SPA) system. Audit tests revealed no exceptions in these transactions.

## Target Analysis

### Incomplete Direct Deposit Authorization Forms

Auditors reviewed the Commission's procedures to comply with the federal mandate to properly identify and handle payments involving the international transfer of funds.



Of the 10 vendors/employees selected and reviewed, three direct deposit forms on file were not properly completed: two for employees and one for a vendor. Without a properly completed form on file, the Commission was unable to indicate whether state funds were forwarded to a financial institution outside the United States.

The Office of Foreign Assets Control requires all direct deposit payments transmitted outside the United States to be identified and monitored. To avoid potential federal penalties, each state agency must:

- Show due diligence in processing all direct deposit payments.
- When possible, ensure the direct deposit payments it issues to accounts at U.S. financial institutions are not ultimately being transferred to financial institutions outside of the United States.

International automated clearing house transactions (IATs) are payments destined for a financial institution outside of the United States. The Comptroller's office does not participate in IATs. If a payee informs an agency that a payment is destined for a financial institution outside of the United States, the agency may not set up that payee for direct deposit.

## Recommendation/Requirement

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The Commission must ensure all payees requesting direct deposit payments submit a completed, signed Direct Deposit Authorization form with the international payment verification question answered.

## Commission Response

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*The agency modified its process and procedures to ensure that the direct deposit authorization form submitted by employees during the onboarding process is reviewed to ensure it is completed, signed and the international payment verification question is answered. If upon review the form is not complete, it will be returned to the employee immediately for correction.*

*The agency also modified its accounts payable process and procedures to ensure that direct deposit authorization forms submitted by vendors are reviewed to ensure they are completed, signed and the international payment verification question has been answered. If, upon review, the form is not complete, it will be returned to the vendor and they will be required to submit another form. Any payments due to the vendor will be processed via a warrant until the direct deposit form is correctly submitted.*





# Appendices

## Appendix 1 — Objectives, Scope, Methodology, Authority and Team

### Audit Objectives

The objectives of this audit were to:

- Ensure payments are documented so a proper audit can be conducted.
- Ensure payment vouchers are processed according to the requirements of any of the following:
  - Uniform Statewide Accounting System (USAS),
  - Uniform Statewide Payroll/Personnel System (USPS),
  - Standardized Payroll/Personnel Reporting System (SPRS),
  - Human Resource Information System (HRIS) or
  - Centralized Accounting and Payroll/Personnel System (CAPPS).
- Verify payments are made in accordance with certain applicable state laws.
- Verify assets are in their intended locations.
- Verify assets are properly recorded for agencies and institutions of higher education that use the State Property Accounting (SPA) system.
- Verify voucher signature cards and systems security during the audit period are consistent with applicable laws, rules and other requirements.

### Audit Scope

Auditors reviewed a sample of the Texas Real Estate Commission (Commission) payroll, purchase, procurement and travel transactions that processed through USAS and USPS from Dec. 1, 2017, through Nov. 30, 2018, to determine compliance with applicable state laws.

The Commission received appendices with the full report including a list of the identified errors. Copies of the appendices may be requested through a [Public Information Act](#) inquiry.

*Texas law requires the Texas Comptroller of Public Accounts (Comptroller's office) to audit claims submitted for payment through the Comptroller's office. All payment transactions are subject to audit regardless of amount or materiality.*

The audit provides a reasonable basis for the findings set forth in this report. The Commission should implement the recommendations listed in the Detailed Findings of this report. It is the Commission's responsibility to seek refunds for all overpayments unless it determines it is not cost effective to do so. If necessary, the Comptroller's office may take the actions set forth in Texas Government Code, Section 403.071(h), to ensure that the Commission's documents comply in the future. The Commission must ensure that the findings discussed in this report are resolved.



## Audit Methodology

The Expenditure Audit section uses limited sampling to conduct a post-payment audit, and relies on professional judgment to select areas the auditor considers high risk.

## Fieldwork

Each auditor in the Expenditure Audit section approaches each audit with an appropriate level of professional skepticism based on the results of the initial planning procedures.

If an auditor suspects during an audit that fraud, defalcation or intentional misstatement of the facts has occurred, the auditor will meet with his or her supervisor, the Statewide Fiscal Oversight manager, or both, to decide what action or additional procedures would be appropriate.

## Audit Authority

State law prohibits the Comptroller's office from paying a claim against a state agency unless the Comptroller's office audits the corresponding voucher.

- Texas Government Code, Sections 403.071(a), 403.078, 2103.004(a)(3).

State law allows the Comptroller's office to audit a payment voucher before or after the Comptroller's office makes a payment in response to that voucher.

- Texas Government Code, Section 403.071(g)-(h).

In addition, state law authorizes the Comptroller's office to conduct pre-payment or post-payment audits on a sample basis.

- Texas Government Code, Sections 403.011(a)(13), 403.079, 2155.324.

## Audit Team

*Angelica Villafuerte, CGAP, CTCD, Lead Auditor*

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## Appendix 2 — Definition of Ratings

### Compliance Areas

Definition	Rating
Agency complied with applicable state requirements and no significant control issues existed.	Fully Compliant
Agency generally complied with applicable state requirements; however, control issues existed that impact the agency's compliance, or minor compliance issues existed.	Compliant, Findings Issued
Agency failed to comply with applicable state requirements.	Noncompliant
Restrictions on auditor's ability to obtain sufficient evidence to complete all aspects of the audit process. Causes of restriction include but are not limited to: <ul style="list-style-type: none"><li>• Lack of appropriate and sufficient evidentiary matter.</li><li>• Restrictions on information provided to auditor.</li><li>• Destruction of records.</li></ul>	Scope Limitation

### Internal Control Structure/Security Areas

Definition	Rating
Agency maintained effective controls over payments.	Fully Compliant
Agency generally maintained effective controls over payments; however, some controls were ineffective or not implemented.  These issues are unlikely to interfere with preventing, detecting, or correcting errors or mitigating fraudulent transactions.	Control Weakness Issues Exist
Agency failed to effectively create or implement controls over payments.	Noncompliant

### Repeat Finding Icon Definition



This issue was identified during the previous post-payment audit of the agency.